

Maine Revised Statutes

Title 36: TAXATION

Chapter 908: DEFERRED COLLECTION OF HOMESTEAD PROPERTY TAXES HEADING: PL 1989, c. 534, Pt. C, §1 (new)

§6260. TIME FOR PAYMENTS; DELINQUENCIES

Whenever any of the circumstances listed in section 6259 occurs: [1989, c. 534, Pt. C, §1 (NEW) .]

1. Continuation of assessment year. The deferral of taxes for the assessment year in which the circumstance occurs shall continue for that assessment year;

[1989, c. 534, Pt. C, §1 (NEW) .]

2. Deferred property taxes due. The amounts of deferred property taxes, including accrued interest, for all years are due and payable to the bureau April 30th of the year following the calendar year in which the circumstance occurs, except as provided in subsection 3 and section 6261;

[1991, c. 846, §38 (AMD) .]

3. Out-of-state move. Notwithstanding the provisions of subsection 2 and section 6263, when the circumstance listed in section 6259, subsection 4, occurs, the amount of deferred taxes shall be due and payable 5 days before the date of removal of the property from the State; and

[1989, c. 534, Pt. C, §1 (NEW) .]

4. Delinquency. If the amounts falling due as provided in this section are not paid on the indicated due date or as extended under section 6263, those amounts shall be deemed delinquent as of that date and the property shall be subject to foreclosure as provided in section 6254.

[1989, c. 534, Pt. C, §1 (NEW) .]

SECTION HISTORY

1989, c. 534, §C1 (NEW). 1991, c. 846, §38 (AMD).

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